

### **560-12-2-.73 Physicians Surgeons, and Other Practitioners.**

(1) The tax does not apply to professional services performed by physicians, surgeons, and other practitioners. Such practitioners are consumers of all items of tangible personal property used by them and they are required to pay the tax thereon at the time of purchase.

(2) If such persons regularly make sales of tangible personal property, they are required to register, collect and remit the tax on retail sales.

Authority Ga. L. 1937-38, Extra Sess., pp. 77, et. seq., as amended; Ga. Code Ann., Secs. 92-8405, 8406, 8409, 8427; Ga. L. 1951, pp. 360, 385; Ga. Code Ann., Sec. 92-3438a. **Administrative History.** Original Rule was filed on June 30, 1965.